CITY OF BELLEVUE, KY

ORDINANCE 2026-09-01

AN ORDINANCE LEVYING AN AD VALOREM TAX RATE FOR THE FISCAL PERIOD JULY 1, 2026, THROUGH JUNE 30, 2027, ON ALL PROPERTY LOCATED IN THE CITY OF BELLEVUE, KENTUCKY, LEVYING AN AD VALOREM TAX RATE AND ESTABLISHING THE RATES THEREFORE, AND ADOPTING THE CAMPBELL COUNTY PROPERTY VALUATION ADMINISTRATOR'S ASSESSMENT ON SAID PROPERTY AND PROVIDING FOR A TAX LIEN AGAINST ALL TAXABLE PROPERTY IN THE CITY OF BELLEVUE TO SECURE THE PAYMENT OF SAID TAXES.

THE CITY COUNCIL OF THE CITY OF BELLEVUE, CAMPBELL COUNTY, KENTUCKY, DOES HEREBY ORDAIN AS FOLLOWS:

SECTION ONE

That there be an ad valorem tax for the fiscal year July 1, 2026, through June 30, 2027, on all property situated in the City of Bellevue, Campbell County, Kentucky, said tax to be due on the first day of November, 2026, delinquent on the first day of December, 2026. All taxes, which remain unpaid at the time they become delinquent, shall be subject to a ten (10) percent penalty and twelve (12) percent per annum interest. The assessment of all property, real and personal int the City of Bellevue, Kentucky as made for the Campbell County Property Valuation Administrator, shall be and the same is hereby adopted as the assessment on said property for the City of Bellevue for the purpose of this tax and the Bellevue assessment list shall be made from the Campbell County Property Valuation Administrator assessment list, after it has be supervised and corrected by the County Board of Equalization.

SECTION TWO

The rate of taxation for the City of Bellevue, Kentucky, for the fiscal year July 1, 2026, through June 30, 2027, shall be 0.391 of each $100.00 of assessed valuation for real estate, except any property subject to Ordinance 2005-05-04; and, 0.853 of each $100.00 of assessed valuation for personal property. All of said amount shall be and is hereby taxed for the General fund of the City.

SECTION THREE

A lien is hereby created against all property in the City of Bellevue to secure payment of the ad valorem taxes provided herein. Said lien shall exist and shall be enforcement for a period of ten (10) years from the date of assessment and shall not, during such period be defeated or cease

to exist except by the payment of said tax. Payment of said tax shall satisfy said lien and shall release and discharge the property concerned therefrom. The ordinance shall be signed by the Mayor, attested by the City Clerk, recorded and published and be in effect at the earliest time provided by law.

_____
Charlie Cleves, Mayor

ATTEST:

_____
Lindy Jenkins, City Clerk

1st Reading: _____
2nd Reading: _____
Publication: _____